

## **103 KAR 43:050. Measurement.**

RELATES TO: KRS 138.250

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: This administrative regulation, under the authority of KRS 138.250, prescribes the method of measurement of gasoline and special fuel required by the Department of Revenue.

Section 1. The number of gallons of gasoline or special fuel added to marine, pipeline or refinery storage may be measured by meters approved by the Department of Revenue or by measurement of the storage facilities before and after the addition. All additions, however measured, must be adjusted to sixty (60) degrees Fahrenheit before being entered on the terminal storage report.

Section 2. Meters approved by the department may be used to measure withdrawals from marine terminal, pipeline terminal or refinery storage provided all withdrawals are made by meter. All withdrawals, however measured, must be adjusted to sixty (60) degrees Fahrenheit before being entered on the terminal storage and monthly tax reports.

Section 3. Dealers' invoices for all withdrawals to other licensed Kentucky dealers must show gallons adjusted to sixty (60) degrees Fahrenheit even though the purchasing dealer may actually be billed on measured gallons pursuant to a contract between the dealers. The purchasing dealers' monthly report filed with the department shall likewise show the gallons received adjusted to sixty (60) degrees Fahrenheit. (GL-14-1; 1 Ky.R. 712; eff. 5-14-1975; Am. 15 Ky.R. 1665; eff. 3-23-1989; TAm eff. 5-20-2009; TAm eff. 6-28-2016.)